

Research Report

A Case Study of Gender Responsive Budgeting in Australia

Rhonda Sharp and Ray Broomhill



The Commonwealth

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Abbreviations and acronyms

CEDAW	Committee on the Elimination of Discrimination against Women
FTB	Family Tax Benefit
GBS	gender budget statement
GRB	gender responsive budgeting
NGO	non-governmental organisation
PPL	paid parental leave

1. Background to Gender Responsive Budgeting in Australia

Australia has a 30 year history of gender responsive budgeting (GRB) and it has influenced similar projects elsewhere.

Gender responsive budgeting is an analysis of the impact of the budget on gender equality and a process of changing budgetary decision-making and priorities. The growing number of GRB initiatives across the world differ greatly in the how they implement a gender perspective into government budgets and promote gender equality. Australia's experience, along with other long-lived projects such as the South Africa Women's Budget Initiative, the UK Women's Budget Group and the Philippines Gender and Development (GAD) budget, provides a case study of the evolutionary history of GRB initiatives.

This case study will focus on the federal level of government in Australia.¹ The initiatives of the six states have run for varying periods of time since 1985 but have petered out in recent times.² The Australian federal initiative was the first in the world and continues at the time of writing in August 2013.

A defining characteristic of the Australian government's GRB initiative has been the publication of a gender budget statement by successive governments. Other governments that have made gender budget statements a key feature of their gender-responsive budgeting work are India, Nepal and South Korea. In South Africa, non-government groups prepare a comprehensive statement.

A gender budget statement is a public document published by a government outlining the impact of the annual budget on gender equality. It is released at the same time or shortly after the budget. Sometimes the gender budget statement is an official budget paper. In international forums it is more common to use the term 'gender budget statement' (GBS) to highlight that gender equality requires a relational assessment that brings men as well as women into the picture in order to discern progress. In Australia, the focus of the Women's

Budget Statements has been on responding to the concerns of women as a political constituency with progress towards gender equality being the agreed goal.³

Historically there is an important international dimension to the Australian Women's Budget Statement. Sawyer (2002) reports that the first Women's Budget Statement (initially termed the women's budget programme) received acclaim at a meeting of the Organisation for Economic Co-operation and Development (OECD) Working Party on Women and the Economy in February 1985. In 1987 the Australian Office of the Status of Women was invited to make presentations to a UN seminar on national machineries and to the meeting of Commonwealth Ministers Responsible for Women's Affairs. In 1998, a UN expert group meeting on national machineries for gender equality selected it as an example of best practice (United Nations Division for the Advancement of Women 1998, cited in Sawyer 2002). When the Commonwealth Secretariat endorsed the pilot GRB initiatives for Commonwealth countries in 1996 the resources developed for that project drew significantly on the Australian federal and state experiences (Budlender and Sharp 1998). Ongoing international recognition has contributed to the evident political support for continuing the Australian federal Women's Budget Statements.

In the Australian context the Women's Budget Statement has been far from static. Many aspects, including the processes by which the assessments of the gender impact of the budget are undertaken, the quality of the gender analysis, the lines of accountability and the budget status of these documents have changed significantly over time. Furthermore, the changes to its form and implementation have not reflected linear progressive evolutionary changes, instead

exhibiting a back and forth pattern similar to the dynamic in Australia's gender equality policies and politics more broadly.

It is widely understood that GRB initiatives differ from country to country. Their scope, their institutional settings, the format of their engagement with the budget, the actors involved and their capacities, and the politics of the budgetary decision-making process can

distinguish them. In Australia these factors have produced three broad phases of the Women's Budget Statement over the past 30 years, each roughly associated with a different political party in government – the Hawke-Keating Labor government (1983–1996), Howard Liberal/National government (1996–2007) and Rudd-Gillard Labor government (2007–2013).

2. Phase 1: Hawke and Keating Labor Governments 1983–1996

The first phase of the federal Women's Budget Statement was sustained for 12 years (1983–1996). In its first year of office the Hawke Labor government undertook a pilot exercise involving 13 departments, which resulted in a Women's Budget Statement (initially called a women's budget programme) as part of the 1984/85 budget documents. In the foreword to the document the Prime Minister, Bob Hawke MP, stated 'within the overall economic objectives of the Government' important budgetary decisions would be made 'with full knowledge of their impact on women'. Linking economic policy to outcomes for women underpinned the Labor Party's newly revised platform on the status of women. This document committed the Hawke government to replace 'outmoded assumptions of women's marginality to the economy and the workforce' with a comprehensive analysis of the impact on women of government policies 'in order to develop measures to ensure social and economic equity and efficiency' (Australian Government 1984: 3). These words captured the key rationale of the Women's Budget Statement, namely to challenge the traditional invisibility of gender in economic policies and to take more fully into account how budget expenditures and revenues impact on women's economic and social position and gender equality.

Crucial in the development and implementation of the Women's Budget Statement was Australia's pioneering work in developing national women's policy machinery in the 1970s, which was to inspire the United Nations approach to gender mainstreaming. In the 1970s and 1980s the institutionalisation of feminism reached its pinnacle, with programmes and complex departments engaged in mainstreaming gender into government policies (Sawer 2007; Maddison and Partridge 2007; Lake 1999). Sawer (1999, cited in Maddison and Partridge 2007: 37) argues that the Australian national women's machinery model was at its most comprehensive under the Hawke Labor government. This model included the following features:

- The chief women's policy unit was located in the main policy co-ordination department.
- Responsibility for the portfolio on gender equality lay in the Prime Minister's department, supported by a woman cabinet minister.
- The establishment of gender focal points in government departments.
- A clear demarcation between the women's policy and equal employment opportunity functions.
- A focus on gender auditing undertaken by analyses of cabinet submissions and budget outlays.
- Monitoring was by means of a parliamentary committee.
- Financial support for women's advocacy groups and women's services.
- Community representation on policy advisory bodies.
- Engagement with intergovernmental agencies to share best practices.

The work of the women's offices also had important legislative support. The Equal Opportunity Act 1984 at the federal level, along with state and territory anti-discrimination legislation, targeted discrimination against women.⁴ Also in place was the national Affirmative Action (Equal Employment Opportunity for Women) Act 1986, aimed at preventing sexual discrimination in the workplace through education and standards setting.

Importantly, as Sawer (2007) argues, there was a unique conjuncture in Australia in the 1970s of a visible and active women's movement that viewed the government's machinery as an avenue to promote social justice and the election of governments with a reform agenda. Significant for the development of this women's machinery was the

engagement of feminist activists within the state bureaucracy, who became known as ‘femocrats’.

The concept of developing a budget that is responsive to the needs of women and girls emerged in a quarterly meeting of federal, state and territory femocrats who headed the women’s policy offices established in the 1970s (Sawer 1990). It emanated from a discussion on how to influence non-gender-specific (or mainstream) budget expenditures. The senior feminist bureaucrats believed that these expenditures were significantly shaping the social and economic status of women. This idea was developed at the national level by Dr Anne Summers, the head of the Office of the Status of Women in the Department of Prime Minister and Cabinet, and gained approval through the high-level co-ordination of federal government departmental heads – the Secretaries’ Taskforce on the Status of Women. It built on the requirement established in the 1983 Cabinet Handbook of the new Labor government that all Cabinet submissions include a statement discussing their impact on women (Sawer 1990, 2002). The process required federal government departments, using standardised formats, to detail the impact of their activities on women and men. This information was to be included in a document circulated on budget night by the Prime Minister.⁵

focusing on budgets and numbers can give authority to a gender issue

While femocrats were major players in developing the concept, format and implementation of the Women’s Budget Statement, women politicians brought it to the attention of parliamentarians. One woman politician interviewed by this author expressed how surprised the then (male) minister for sport was when women politicians used the Women’s Budget Statement to raise serious questions about government spending on men’s and boys’ sports compared to that of women and girls. In a sports-minded Australia the pilot 1984–85 Women’s Budget Statement indicated that the Australian Institute of Sport (AIS) received A\$8.9 million, which funded 205 elite athletes. Of these only 87 (42%) were women, and women only received 39 per cent of the individual scholarships to attend the AIS. The level of funding for women’s sports was even less outside of the elite level. The 1985–86 Women’s Budget Statement suggested a major gender gap in participation in leisure activities, with less than 35 per cent of women involved, mainly in passive activities. The

department concluded: ‘To date recreation and fitness programmes have not addressed the needs of women’ (Australian Government 1985: 262). As Budlender (2012) argues, focusing on budgets and numbers can give authority to a gender issue.

A significant aspect of the success of the Australian women’s policy machinery, which underpinned the Women’s Budget Statement, was the role of the women’s movement. Some commentators have argued that this period marked a shift in the government’s views on the role played by NGOs and the women’s movement from collaboration to diffusion (Maddison and Partridge 2007; Sawer 2008). Observers have noted that Australia has a tradition of non-party women’s political advocacy directed primarily towards the state. During the Hawke-Keating government the Women’s Electoral Lobby, for example, played a leading role in the development and dissemination of Australia’s gender mainstreaming model both by pressuring the government from outside and by providing staff for the bureaucracy’s new policy co-ordination agencies inside. The women’s movement also became active in service delivery for women including information services, refuges, and rape crisis, health and legal centres, and in submitting pre-budget recommendations on both expenditure and revenue raising.

By the late 1980s the Women’s Budget Statement became part of an integrated approach under Labor, which included the development of a National Agenda for Women. In November 1985 the Prime Minister announced that a plan of action for advancing the status of Australian women would be put in place in response to the challenge raised by the UN Decade for Women (1976–85) conference. Led by the Minister for the Status of Women and the National Women’s Consultative Council, a nationwide consultation took place involving an estimated 25,000 women. A report was presented to the national parliament in 1987 and a National Agenda for Women, overseen by the Office of the Status of Women, was put in place later that year. The annual Women’s Budget Statement highlighted initiatives that advanced the National Agenda for Women. A range of gender equality indicators was included at the end of the document, reporting on progress towards the objectives of the National Agenda for Women and gender equality.

In the early years (1985/86–1993/94), the Women’s Budget Statement averaged around 300 pages. In 1985–86, the year following the pilot, a summary of the main budget initiatives was provided at the beginning of the document, followed by edited

submissions from the departments about how their programmes impacted on women and girls. While the data varied considerably in quality, as did the detail of the budget breakdowns, never before had so much information been provided in one document on the impacts of government's policy and funding on women and girls. Generally a programme budgeting format was utilised, which provided an overview of the range of activities of the different departments in implementing government policies. Unlike state and territory initiatives, only specific gender and mainstream expenditures were assessed for their gender impacts. Revenue raising or taxation was given less attention but it did get some coverage. For example, the 1984–85 Women's Budget Statement pilot reported that cuts of up to A\$7.60 per week in personal income taxes would benefit approximately 2.6 million women taxpayers (Australian Government 1984: 12). The Department of the Treasury regularly provided statistics about the percentage of income tax women paid compared to men, although it did not analyse this more broadly. A major national debate on the reform of the taxation system in 1985 and the subsequent release of the government's white paper on taxation reform engaged women's groups and researchers at a level not seen before. One hard fought for change by the women's movement and progressive policy-makers related to the payment of a tax rebate to largely male breadwinners with dependent spouses. The 1993–94 Women's Budget Statement, for example, highlighted under a National Agenda for Women initiative that the dependent spouse rebate (DSR) would be partially replaced, with a direct payment of A\$60 per fortnight to the full-time caregiver of children. It was estimated that 800,000 families with children would benefit, including 55,000 single parent families previously unable to gain the full amount of the DSR (Australian Government 1993: 238).

While the Women's Budget Statement provided detailed information on existing and new policies and budgets, it proved to be heavy reading. In 1987 a summary version of 32 pages was also published to make it more digestible (Sawer 1990). Since the Women's Budget Statement was in many ways also a political document, not unexpectedly there was a failure to discuss the programmes and funding that were being cut, an issue that the women's movement emphasised. For example, there was no record in the 1986–87 federal government document of the cuts to the budget of the Human Rights Commission, which had a central role in implementing the Commonwealth

Sex Discrimination Act (Sharp and Broomhill 2002). While the documents were often uncritical about their weaknesses, this was generally offset by the tendency of the women's policy machinery to let the departmental assessments stand as prepared and signed off by the department officials. This allowed insights into the very limited understanding of gender impacts in many cases and, in others, the changes over time (Sharp and Broomhill 1990). For example, the analyses of the impact of the 1988, 25 per cent across-the-board cuts in tariff protection to Australian manufacturing over different years of the Women's Budget Statement, is quite instructive. It illustrates a shift away from an analysis often termed 'gender blind' to one that recognised that policies for industry restructuring can have differential impacts on women and men, as a result of the gendered structure of the workforce (see Box 1).

during its first phase the Women's Budget Statement was one of several strategies that shone a spotlight on the budgetary and policy measures impacting on women

During its peak period under the Labor government, Women's Budget Statements were supposed to provide an accountability mechanism through departmental reports of their programmes and funding and assessments (good and bad) of their impact on women. The focus was on new initiatives, or plans for the forthcoming year, a tendency reinforced by the progressive reporting of the implementation of the National Agenda for Women in the Women's Budget Statement. This meant that a detailed examination of the gendered effects of all programmes funded by the budget did not actually occur in the Women's Budget Statement. It is arguable that it would be too much to expect this type of assessment to be included in these documents since it would have added significantly to their size made it extremely difficult to produce under the tight production schedules of budget papers. What did occur during the initial phase of the Women's Budget Statement was the provision of budgetary figures, albeit with varying coverage and levels of disaggregation, for programmes deemed significant for women and gender equality. This reflected the close involvement of the Department of the Treasury (equivalent to a Ministry of Finance), which closely guards such information. It cannot be claimed that the Women's Budget Statement by itself brought about direct changes to policies

Box 1. Gender-neutral assumptions under challenge, in their own words

A comparison of Women's Budget Statements in Australia over time indicates a shift in assumptions about the gender impact of budgets:

1988–89 Women's Budget Statement

In its introductory statement of the budget's impact on women the Department of Industry, Technology and Commerce noted that women workers comprised only 27 per cent of the manufacturing workforce and that they tend to be 'disproportionately represented in those traditional labour-intensive industries which have experienced significant pressure in recent years to restructure'. It went on to say:

In general it is considered that the programs discussed are gender neutral in impact. Policies and programs of this portfolio are more likely to have an impact on the lives of women in an indirect way through their capacity to increase community wealth and provide greater job opportunities for all people.

In that year the government announced a 25 per cent across-the-board reduction in tariff protection to the Australian manufacturing industries. In its initial analysis of the impact of the tariff reductions on women the department stated:

Because of the widespread nature of these changes to tariffs they are not intended or expected to alter the current equilibrium [that] exists between various groups within the economy. At the same time the reductions are intended to gradually increase the economy's exposure to the competitive forces of the international marketplace and thereby improve the general competitiveness of Australian industry. It is anticipated that women will benefit from these changes as well as all other members of the community from the consequent strengthening of the Australian economy.

1993–94 Women's Budget Statement

Five years later, the gender impact of reducing tariffs received greater acknowledgement in the Women's Budget Statement. The restructured Industry, Technology and Regional Development portfolio stated that 'the department's Women's Desk Officer monitors portfolio policies and programs that may affect women differently from men.'

In relation to the plan for restructuring and reducing tariffs available to the Textile, Clothing and Footwear (TCF) industry the department acknowledged: 'The TCF plan directly affects women, who make up 60.5% of employees in these industries.'

In relation to its programmes assisting the TCF industries, the department indicated the potential for its mainstream programmes to impact on women workers:

The Industry Development Strategy, with funding of \$4.4 million in 1992–93 and 3.0 million in 1993–94, assists training and skills

(continued)

development projects. Included is the 'Infrastructure Support Program' which provided \$168,278 in 1992–93 for training through the TCF Union of Australia in managing workplace change brought about by restructuring. This training also increases employee involvement in workplace decision-making and promotes understanding of the key issues such as affirmative action, rates of pay and job design. Further funding of \$154,000 is available for 1993–94 and \$126,000 in 1994–95.

Sources: Australian Government 1988: 198–203; 1993: 185–188

and funding as such changes are likely to have been diffused among many actors and strategies. However, during its first phase the Women's Budget Statement was one of several strategies that shone a spotlight on the budgetary and policy measures impacting on women. The Women's Budget Statement contributed to policy and funding changes in several ways, including: raising awareness of gender gaps and weaknesses among officials and their ministers; making the departments accountable for their gender impact assessments; integrating the Women's Budget Statement into the budget cycle; ensuring a large number of new budget initiatives were announced each year in the Women's Budget Statement; and establishing links to the National Agenda for Women.

After 10 years, however, the Women's Budget Statement was clearly under threat. Key political actors such as the women's movement have increasingly treated it as an exercise internal to the bureaucracy, championed by the femocrats. The resistance to the Women's Budget Statement gathered force over time. Members of the Status of Women Committee of the Parliamentary Labor Party were instrumental in stopping a proposal to eliminate it. A 1993 review recommended that the national exercise should be replaced by two accountability mechanisms: target data published in an annual women's statistical yearbook, which would replace the gender equality indicators published in the Women's Budget Statement; and the integration of gender reporting in the programme statements provided every year to parliamentary committees (Sawer 2002). The Women's Budget Statement was dramatically downsized in the last two Labor budgets (1994–95 and 1995–96), indicating a loss of momentum for the original form of the initiative.

Achievements

A number of achievements were identified in the first phase of the Australian Women's Budget Statement. They include:

- Raised awareness among government bureaucrats of the potential impacts of all government expenditure and revenue on women and gender equality, and challenged the assumption of gender neutrality.
- Highlighted the relatively small budget allocations for programmes and policies targeted at women and men (gender-specific programmes and policies) compared to general or mainstream policies.
- Made progress towards quantifying the money and policy impacts of budgets on women, which sharpened general awareness of the dimension of the gender gap.
- Contributed to advocacy for and implementation of gender mainstreaming within government and civil society.
- Developed links with the National Agenda for Women, which added value to the exercise.
- Increased understanding among government officials of women's greater responsibility for unpaid work and its implications for policy and budgetary impacts.

By the mid-1990s, under Labor's watch a range of factors had come into play that contributed to the phasing out of the Women's Budget Statement and related processes at all levels of government in Australia. A shift was underway from a Keynesian macroeconomic approach to a neo-liberal policy discourse that emphasised

a smaller role for government expenditure and taxation and an increased emphasis on individuals providing for their own needs (including education, child care, health and retirement income). The Women's Budget Statement had taken the macroeconomic policy context as a given (Sharp and Broomhill 2002).

Lessons

A number of lessons can be drawn from the first phase of the Australian Women's Budget Statement:⁶

- The Women's Budget Statements should include analysis of the impact on government employees of both types of expenditures (general and targeted) and even of equal opportunity expenditures, in order to assess the government's administration and monitor gender equality progress, as the government is a significant employer of women.
- Women's Budget Statements should be nested in a range of strategies, both technical and political, to ultimately change policies and funding to promote gender equality.
- It is necessary to have a high level of political commitment within government (Prime Minister, Minister for the Status of Women, secretaries/heads of departments/ministries, Minister for Finance).
- Strong parliamentary oversight is required.
- The statements depend on a well resourced and high capacity women's machinery in government to co-ordinate the exercise.
- Women politicians play an important role in profiling and protecting Women's Budget Statements in parliament.
- Women's Budget Statements demand data that will facilitate a greater supply of gender-disaggregated statistics and indicators.
- The experience of the first phase illustrates the challenge of both achieving quality gender budget analysis and politically engaging with budgetary decision-making and priorities.
- There is a need to integrate the statements across the budget cycle to maximise their potential to change policies and budgets.
- Civil society is fundamental for providing independent research, and women's NGOs are crucial for advocating policy and funding changes and contesting the budgetary processes and outcomes. In other words, predominately internal government exercises need to engage external actors to be effective.
- The use of the term 'Women's Budget Statement' was appropriate as gender was a difficult concept to use effectively at the time. It facilitated an understanding of the different groups of women. However, gender equality needs to be clearly articulated as a goal of government policy.
- The macroeconomic policy context shapes what is possible and needs to be contested if it is not conducive to advancing gender equality (as in the case of neo-liberal policy discourses and austerity policies).

3. Phase 2: The Howard Liberal-National Government 1996–2007

In March 1996 the election of an Australian Liberal-National Coalition Government (representing the conservative side of politics in Australia), led by John Howard, resulted in a major unravelling of the original form of the Women's Budget Statement at the federal level. The new conservative government, via the Office of the Status of Women (OSW), was quick to marginalise the Women's Budget Statement as an avenue for gender mainstreaming:

While the innovative Women's Budget Statement has been a valuable formal reporting mechanism, its purpose has been principally one of communication, with little impact on policy formulation. The strategic policy development and advising role, though a less public function of OSW, is a far more effective channel for the integration of gender issues into specific policies. (OSW 1996: 1, quoted in Sawyer 2002: 61).

The Women's Budget Statement evolved in the context of a strong neo-liberal discourse and restructuring of the economy under the Howard government. The focus on individual 'choice', which characterises the neo-liberal policy approach, was reiterated by the Minister Assisting the Prime Minister for the Status of Women in the 1997–98 ministerial budget statement *Our Commitment to Women*: 'Government's commitment to women has been reflected in its first year through policies which allow women to make real choices at different stages of their lives' (Australian Government 1997).

During the 1990s and 2000s neo-liberal policy framing contributed to the downturn of the feminist agenda

Instead of a formal Women's Budget Statement, the Minister Assisting the Prime Minister for the Status of Women set the women's policy framework under the new government in a

policy statement called *More Choice for Women* (Australian Government 1996). In an environment of spending cuts and privatisation of government activities, a new policy and funding initiative to benefit women was announced. The A\$1 billion Family Tax Benefit delivered benefits to families with children through the tax system. Considerable detail of the impact of this budget initiative on different types of families was provided and showed that male breadwinner families with children and a full-time carer would benefit the most, rather than families with both parents working or single parents. This policy was criticised by feminist commentators as a 'return to the white picket fence' for women.

During the 1990s and 2000s neo-liberal policy framing contributed to the downturn of the feminist agenda, including a shift 'in the dominant discourse away from an equal opportunity discourse legitimising the welfare state towards (neoliberal) discourses of choice prioritising market freedoms' (Sawyer 2007: 39). This neo-liberal discourse positioned feminists as a self-interested elite and delegitimised the advocacy work of public interest groups. Prime Minister John Howard claimed that he governed 'for the mainstream'. Also, as the public sector adopted private sector models, policy expertise, including gender expertise, began to be contracted out. The budget for the Office of the Status of Women was cut by around 40 per cent and women's units across departments were abolished, as were intergovernmental bodies. Importantly, by 2004 the OSW, established in 1974, was demoted from the Department of Prime Minister and Cabinet and relocated as the 'Office for Women' in the Department of Family and Community Services, thus re-positioning women's issues under family policy and programmes (Sawyer 2007; Maddison and Partridge 2007). The positive context for the femocrats had disappeared.

Within government, policy-making also became more centralised and there was less consultation

with community-based groups. By the mid-1990s the women's movement was also becoming less visible and less effective as a political base for feminist initiatives in government (Sawer 2007). It had entered a new defensive phase. For over a decade, women's organisations were excluded from the policy-making arena. In 2006 the CEDAW Committee called for 'increased attention in existing consultative forums and other mechanisms of control and partnership to the consistent implementation of the Convention in all states and territories' (Committee on the Elimination of Discrimination against Women 2006: 2).

Nevertheless, in its second year of office (1997–98) the Howard government published its own version of a Women's Budget Statement in the form of a ministerial statement released with the budget papers, entitled 'Our Commitment to Women 1997–98'. This title was changed on both of the statements released in the next two years, first to 'Maintaining our Commitment to Women 1998–99' and then 'Strengthening our Commitment to Women 1999–2000'. These documents were increasingly statements promoting the government's policy initiatives, and the inclusion of figures for revenue and expenditure became scarcer. The Office of the Status of Women (soon to become the Office of Women) was largely responsible for their content. Departments were no longer required to provide a published assessment of their policy and budget impacts on men and women in the manner of the first phase and the Treasury did not provide detailed figures.

In the three-year period 2001–04 the publication was again renamed the Women's Budget Statement and it continued to be published as a ministerial statement with the budget papers, although maintaining its format of announcing policy initiatives with little analysis of budgetary impacts. The Women's Budget Statements of the Howard government provide insights into budgets and policies promoted to women by a government with an articulated neo-liberal economic agenda and a socially conservative social agenda. The announcement of the Baby Bonus, paid on the birth of a child, in the 2002–03 Women's Budget Statement illustrates this point. The budget papers indicate that it is a significant budget allocation of an estimated A\$12 million in 2002–03 and A\$47.1 million over five years (Australian Government 2002) in the context of a macro-economic strategy of a budget surplus. Box 2 summarises the evolution of the Baby Bonus under the Howard government

2002–07 and the Labor government 2007–13. The conservative government's treatment of women's unpaid labour can be characterised as a policy of familialisation. In contrast, the return of the Labor government in 2007 placed women's reproductive labour in a de-familialisation policy framework. Familialisation policies reflect male breadwinner gender values by assuming that the care of children remains the responsibility of the family (and specifically mothers). De-familialisation policies are aimed at relieving women of some of their care responsibilities so that they can participate in paid work.

After the Howard government was re-elected for a third term in 2004, the Women's Budget Statement title, and its format and relationship to the budget process changed again. Under the new title, 'What the Government is Doing for Women 2005–06', the Howard government ended any association with the Women's Budget Statement concept and the commitment to gender responsive budgeting. When the Labor opposition accused the government of forgetting women by not bothering to put out a Women's Budget Statement

Achievements

In the second phase, the achievements of the Women's Budget Statement were limited, as the gender analysis and the links to the budgetary decision-making processes were reduced. However, the publication of the statements during budget time did have some value. They:

- Kept visible the idea that policies and budgets had important impacts on women and that the impacts were not restricted to specifically targeted programmes.
- Demonstrated an understanding by the government of the importance of developing policy and budgetary initiatives that recognised women's responsibility for unpaid care work.
- Contributed to transparency and accountability of the government's policy commitments to women, and,
- Gave recognition to women as a political constituency.

in 2004, the then Minister for the Status of Women responded in a media statement:

I made a conscious decision not to release a Women's Budget Statement. Instead I used a more modern, user-friendly post-Budget publication outlining the Australian Government's achievements for women. These changes will ensure that the Government communicates with women in a more up-to-date and accessible way (Patterson 2004).

Later, in an address to the Australian Institute of Families in February 2005, the minister announced the implementation of the government's 2004 election commitment to introduce a Family Impact Statement to analyse the impact of new policies on families. The analysis of the impact of policies and budgets on gender equality commitments would prove more difficult with women subsumed into the family.

In the final year of the Howard government the substantially reduced 12-page *Women 2006–07 Budget Information* was published, indicating a further transition to a statement of policy initiatives. By the end of the Howard government the Women's Budget Statement had morphed into a practical resource for a wider audience. In its last two years the government provided a package called the 'Women's Budget Kit' that included a variety of documents and media releases. It confirmed what many commentators had noted for some time (Sawer 2002: 51), namely that over time the Women's Budget Statement had

become more of an exercise in government self-justification of its policies and less of an analysis of the budget from a gender perspective; a compilation of the budget initiatives than a strategy for engaging with budget decision-making.

However, the Women's Budget Statements did indicate policy pathways favoured by a particular government. Analysis of the statements within the Women's Budget Statements issued under the Liberal–National Coalition Government reveals a tendency towards a familialisation approach, reflecting traditional male breadwinner gender values by assuming that the care of children remains the responsibility of the family (and specifically mothers). An alternative policy approach would increase gender equity by relieving women of some of their care responsibilities so that they could participate in paid work (the de-familialisation approach) (see Box 4).

During the second phase, policy costing was first used in campaigns to influence policy and budgeting decisions. The Human Rights and Equal Opportunity Commission's costing of a universal minimum rate for the paid parental leave scheme in 2002 had a long-lasting influence, which ultimately led Labor to adopt a similar scheme in 2011. A similar exercise concerned the costs of domestic violence to the Australian economy. This study followed an event around the 2002 budget where the government had re-allocated \$10.1 million in underspent funds from its 'Partnerships against domestic violence program' to fund an anti-terrorism public information

Box 2. Familialisation policy approaches: the case of the Baby Bonus and the Family Tax Initiative

A key component of the women's policy of John Howard's government (1996–2007) was a refundable tax offset payment for women who left the workforce, on the birth of the first child (later extended to subsequent children). Known as the Baby Bonus, this tax refund was announced in the 2002–03 Women's Budget Statement:

Every year for up to five years, a parent will be able to claim up to \$2500 of the tax payable on their income earned in the year prior to the birth of a child. A minimum annual benefit of A\$500 will be available to parents with annual incomes of A\$25,000 or less. Parents returning to work will still be eligible for the Baby Bonus, but the entitlement

(continued)

will be reduced in proportion to the income earned
(Australian Government 2002: 6–7).

The Baby Bonus was introduced in the context of the government's concern about the falling birth rate. The Treasurer, in a speech in parliament in 2004, urged families to have three children, 'one for Mum, one for Dad and one for the country'.

In its decision to introduce this policy the government had rejected lobbying for a national paid parental leave (PPL) policy and the recommendation in 2002 by the Human Rights and Equal Opportunity Commission to implement a universal scheme of 14 weeks paid maternity leave, at a flat minimum rate to encourage women's attachment to the labour force and at less cost than the fully implemented Baby Bonus (HREOC 2002: xii).

The Family Tax Benefit, introduced in 1997, was a precursor to the Baby Bonus. It provided assistance to families with children, but with additional assistance to families with a breadwinner and a full-time carer. That is, the combined Family Tax Benefit resulted in higher payments to families with children who were single-income couple families than single parent families or dual-income couple families. The 1998–99 Women's Budget Statement argued that women are such a diverse group they required a range of policies to meet their needs (Australian Government 1998: 1).

The Baby Bonus was incorporated into a new maternity payment in the election year of 2004–05, although the term 'Baby Bonus' stuck. The Maternity Payment was a universal re-imbursement of A\$3000, which increased to A\$4000 in 2006 and A\$5000 in 2008. It was paid as a lump sum, usually to the mother, on the birth of each child. The Family Tax Benefit was also substantially increased so that total government assistance to families with children was about 12 per cent of the federal budget in 2004 (Hill 2006: 2).

The 'Budget Highlights for Women 2004–05' stated:

[Women] provide the majority of care in the family situation. A central challenge for women is to achieve a quality balance between their work and caring roles. We have invested substantial resources ... to better enable women to meet this challenge and to exercise choice
(Australian Government 2004: 2).

However the impact of the family assistance on women did not encourage gender equality in care and paid work. Key aspects of the Howard government's approach contained financial incentives that entrenched women's primary responsibility for the care of children and their status as secondary income earners reflecting male breadwinner gender values and exemplifying familialisation. The Baby Bonus (and its replacement Maternity Allowance) did not facilitate women's attachment to the labour force. Both the Baby Bonus and the Family Tax Benefit, with its higher payment to families with a breadwinner and a full-time carer, were criticised for prioritising women's role as carer over worker.

kit, which included a fridge magnet mailed to every household (Summers 2003: 93). With the funding of the government's domestic violence programmes under threat the Office for Women commissioned consultants to assess the costs of domestic violence to the Australian economy. In its report, Access Economics (2004) estimated the annual cost of domestic violence at A\$8 billion. Civil society groups and the Office for Women used this gender budget analysis in successful

campaigns for further funding of domestic violence programmes, and it was announced in subsequent Women's Budget Statements. Such examples illustrate the increasing availability of rigorous gender budget analysis and its use in policy advocacy. The Women's Budget Statement, however, increasingly became a statement of budget initiatives that were identified as positively impacting on women, and the gender budget analysis was found elsewhere.

Lessons

The lessons for the sustainability of the Women's Budget Statement are as follows:

- The change to a conservative government in Australia demonstrated the significance of the political complexion of the government in office at a particular time for the Women's Budget Statement. Conservative governments are likely to be less supportive of gender equality and at times this will reduce the likelihood that a gender perspective in the budget will be a priority.
- The trend that had been emerging under the Labor government in the first phase for the Women's Budget Statement to become primarily an advertisement for the government's policies on women became much stronger under the Liberal/National coalition government.
- The reduced use of actual budgetary figures clearly demonstrated that without these the potential value of Women's Budget Statements was greatly reduced.
- In this phase, the women's machinery of government and women parliamentarians missed the opportunity to engage with budgetary reforms such as the shift to performance budgeting (output and outcome budgeting). This contributed to the invisibility of the budget's impact on women and gender equality in the mainstream budget papers.
- Resource cuts and the renaming and relocation of the office responsible for women's policy co-ordination (the Office for Women) from the Department of the Prime Minister and Cabinet to the Department of Families and Community Services was an institutional change that undermined the capacity and authority of the women's machinery of government in the budget process.
- Policy costing plays an important role in campaigns to change policy and budgetary decision-making and priorities.
- The delegitimation of women-focused institutions and NGOs under neo-liberal discourses reduced the capacity of civil society to contest the gender impacts of policies and budgets.

4. Phase 3: Rudd and Gillard Labor Governments 2007–2013

After 12 years of conservative federal government a social democratic Labor government came to power in late 2007, with Kevin Rudd as Prime Minister. Within a short time budgetary politics and strategies dramatically changed as a result of the global economic and financial crisis. To address the challenges of the crisis the government initiated a significant economic and financial intervention, which included guaranteeing all bank deposits, a temporary ban on short selling, and a Keynesian-styled strategy of targeted job creation programmes, spending on infrastructure and cash payments to individuals. The Australian economy underpinned by a resources boom and thriving exports to India and China, recorded strong economic growth and low unemployment. The Organisation of Economic Co-operation and Development (OECD) observes that '[t]he Australian economy has been one of the most resilient in the OECD during the global economic and financial crisis' (2010: 2).

The political situation was less stable. In July 2010 Julia Gillard became Australia's first woman prime minister, replacing Kevin Rudd. Soon afterwards, in October 2010, a national election was held, resulting in a 'hung' parliament with no political party able to command a majority in its own right. However, the Labor Party won government after gaining support from independent members of parliament and the Greens Party, thus forming the first minority government for 70 years. Months before the September 2013 federal election, Mr Rudd successfully campaigned to be installed again as leader of the Labor Party and Prime Minister.

Some institutional changes paved the way for a more positive context for the Women's Budget Statement. When the Labor government submitted its CEDAW report in 2008, seven months into its first term of office, it reported on a number of measures to demonstrate its commitment to the 'principles of equality and non-discrimination and to improving the lives of Australian women' (Australian Government 2008:

1). These included the appointment of a minister with full ministerial responsibilities for women's issues (the Minister for the Status of Women), ratification of the Optional Protocol to CEDAW, a review of the effectiveness of the Commonwealth Sex Discrimination Act 1984 and policies to address the concerns of the CEDAW Committee in its 2006 report.

The Labor government also undertook a review of the National Women's Secretariats representing the views of selective NGOs. They were renamed National Women's Alliances, a step that signalled a new direction in forming collaborative relationships between women's organisations and the government, with an emphasis on information sharing, advocacy, and policy advice and analysis on women's issues. In 2010, after an extensive consultation, the Australian Government funded six National Women's Alliances by the amount of A\$2 million over three years. This included, for the first time, representation of Indigenous women under their own National Women's Alliance (Australian Government 2011).

In 2008, in its first budget, the Rudd Labor Government reinstated a form of the Women's Budget Statement. In a joint statement Prime Minister Rudd and the Minister for the Status of Women, Tanya Plibersek, acknowledged women's diverse contribution and the need for policies to assist in balancing these different spheres:

The Government values the contribution Australian women make in our workplaces, homes and communities across the country. With this Budget women will share more equally in Australia's prosperity ...

The 2008–09 Women's Budget Statement highlights measures in the Budget that will assist women and their families (Australian Government 2008: foreword).

In the following year, the 2009–10, the Women's Budget Statement pointed to 'a more rigorous and

informative women's budget process'. It noted that Australia had been a leader in assessing the different impacts of policies and programmes on women and men, and that analysing the different effects of policies on different groups ensures that 'social and economic policy is well targeted and delivered equitably' (Australian Government 2009: foreword). In compiling the 2009–10 Women's Budget Statement the Office for Women met with some success in getting senior officers of departments to provide improved assessments of the impact of their budget and policies. Departments provided some details of the initiatives being considered and the draft Women's Budget Statement was cleared at senior levels of the Department of Prime Minister and Cabinet and Treasury and Finance.

The Rudd and Gillard Labor governments published Women's Budget Statements with some improved gender analyses over the period 2008 to 2013. Statistics were provided on some of the gender gaps that need addressing. For example, as shown in Box 3, the federal government's 2010–11 Women's Budget Statement identified challenges to gender equality including women being stretched between paid work and caring obligations, less secure retirement, the over-representation of single-women-headed families among jobless families with children, and men being locked out of caring roles because of the emphasis on the male breadwinner role (Australian Government 2010: 7). Discussions took place on the rationale and aims of major policies and funding along with details of initiatives and progress on implementation. The discussions about the revenue side of the budget highlighted women's unpaid work and the problem of maintaining women's attachment to the labour force in the face of care responsibilities.

Significantly, Women's Budget Statements published by Labor from 2008 indicate a shift away from the discourse of choice to the discourse of gender equality. The 2011–12 Women's Budget Statement explicitly identified gender equality as an important goal of government budget and policies, justifying it on its social and economic benefits:

The Australian Government is committed to achieving gender equality ... [which] will not only benefit individual women and men, but also enhance social and economic participation. This is integral to boosting Australia's long-term prosperity and ensuring a strong economy now and into the future (Australian Government 2011: 3).

Box 3. Identifying an important gender gap – the costs of caring

The 2011–12 Women's Budget Statement highlighted the cost of caring for women by reporting key research findings:

- The estimated 'opportunity cost' of caring in Australia in 2010 was A\$6.5 billion or A\$49,818 per carer per annum (Access Economics 2010).
- Women aged 30 years, with two or more children, caring for a child with a disability and whose highest level of education is less than, or equal to, completion of secondary school are expected to earn less than A\$100,000 over their working life. Women sharing the same characteristics but without the primary caring responsibility will earn four times that amount over their working life (Nepal et al. 2008: 3).
- While women with post-secondary education also show a difference in individual income earned over their working life, the difference between primary carers and other females is double (about A\$400,000 versus A\$800,000) as opposed to the four-fold difference observed with those with lower levels of education (ibid).

Source: Australian Government 2011: 20

The emphasis on gender equality was associated with a different policy approach to dealing with women's care responsibilities. A raft of policies were introduced that increased support for women, especially carers, to participate in the labour force indicating a shift to a more de-familialisation policy approach (Box 4).

However, the form of the Women's Budget Statements Labor published each year from 2008 to 2013 remained largely a statement of the government's women's policy initiatives compiled by the Office for Women. The progressive treatment of the paid parental leave scheme

Box 4. A de-familialisation policy approach: the case of the paid parental leave, pay equity and childcare policies

With the election of a Labor government in 2007, references to the Baby Bonus/Maternity Payment largely disappeared in the Women's Budget Statements. However the Baby Bonus remained (albeit reduced) as a payment to women who were not eligible for the paid parental leave payment. The Family Tax Benefit (A and B) was also retained, although the FTB (A) component paid to all families with children increased faster than FTB (B). Along with these changes a number of initiatives reported in the statements reflected the Labor government's re-focusing of assistance to women and families towards supporting mothers in the workforce. These initiatives included:

- Substantial increases in childcare funding.
- New worker protections with the introduction of the Fair Work Act (2009).
- Introduction of a specialist Minimum Wage Panel.
- Introduction of a new National Quality Framework to improve childcare standards.
- Introduction of the first national paid parental leave scheme (see Box 5).
- Government support for a pay equity wage decision that increased wages for social and community service workers.
- Increasing the low income tax offset and the income tax threshold.

The Women's Budget Statements issued under the Labor government from 2007 to 2013 clearly reflected the change under Labor towards a de-familialisation policy approach that emphasised policies to assist women's increased workforce participation.

Sources: Australian Government 2008, 2009, 2010a, 2011, 2012, and 2013

(Box 5) is an example of this approach. Each Women's Budget Statement itemised budget initiatives under policy themes, with varying degrees of funding details and assessments of impacts. The limited details about budget figures made it difficult to assess changes. Figures could be found in other budget documents but this required knowledge of budget documents and research skills.

The emphasis on promoting the government and omitting significant policy and budget downsides, continued. For example, the 2010–11 Women's Budget Statement provided a clear analysis of

the gender gaps in aged income support in its discussion of new budget measures to improve superannuation (pension) savings for retirement. This would cost A\$2.4 billion over four years and 'benefit women who are overrepresented among lower income earners and who have significantly low superannuation balances' (Australian Government 2010: 2). Illustrating the impact of such changes was a Treasury estimate that an extra A\$78,000 in retirement savings would be added to a woman aged 30 now, on full-time average weekly earnings with a broken work pattern. An estimated extra A\$108,000 would be added to the retirement savings

Box 5. The Women's Budget Statement's coverage of paid parental leave policy

The Women's Budget Statements from 2009 to 2013 detailed the evolution of Labor's paid parental leave (PPL) scheme including its rationale, aims and detailed arrangements as well as modifications over time.

Women's Budget Statement 2009–10

The government announced a provision of A\$731 million over five years for a comprehensive PPL scheme. The Women's Budget Statement outlined the scheme in some detail placing considerable emphasis on the inequitable distribution of existing PPL schemes amongst women.

Women's Budget Statement 2010–11

The Government announced that from 1 January 2011 it would deliver Australia's first national PPL scheme. The stated aims were to:

- Give babies the best start in life and give parents more time to stay at home to care for their baby.
- Support women to maintain their connection to the workforce.
- Boost workforce participation.
- Give parents more options to balance work and family life.
- Help employers retain skilled and experienced workers.

The stated rationales were:

- Currently only half of Australian women have access to PPL.
- Currently available provisions are inequitable (less than a quarter of low-paid women have PPL compared to 70 per cent of high income earners).
- Under the new PPL casual and part-time workers will be eligible for the first time.

The details outlined were:

- Generally it will be mothers who benefit.
- However the scheme will be flexible to enable whichever parent is the primary carer to receive the PPL payment.
- The government has committed over A\$1 billion over the next four years.

Women's Budget Statement 2011–12

The Australian Government announced it would also provide eligible working fathers or partners (including same sex and de facto partners) with two weeks paid paternity leave in the amount of the national minimum wage of A\$570 a week in 2010–11.

The rationale provided for this change was that it would enhance gender equality by helping to embed paternity leave as a normal

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aspect of work and family life and send a signal to employers and colleagues that a father's role in caring for babies is important.

The extension of the PPL scheme to fathers was estimated to cost A\$188.5 million over five years (2010–11 to 2014–15).

To ensure the smooth delivery of the first PPL scheme for Australian fathers, it would begin on 1 January 2013 instead of 1 July 2012.

Women's Budget Statement 2012–13

In the 2012/13 Women's Statement the government announced that more than 160,000 families had received PPL payments since its introduction in 2011.

From 2013 eligible families can access up to 20 weeks of combined payments of PPL and 'Dad and Partner Pay' from the government.

Women's Budget Statement 2013–14

In the Women's Budget Highlights the government announced that since its introduction in 2011, over 280,000 working parents have benefitted from PPL with 95 per cent of women having access to it.

This Budget included a change to the work test rules so that more women can access PPL when they have another baby soon after their previous one, estimated to benefit around 1,300 working parents.

of the same woman without a broken work pattern (Australian Government 2010: 3). Such a gender analysis of a budgetary change is valuable. However, the fact that the government would forgo around A\$20 billion a year in tax concessions for retirement savings, or 'tax expenditures' that primarily benefit high income men, was not addressed.

The Rudd–Gillard Government's re-branding of the Women's Budget Statement as a budget paper in its early years of office highlights the difficulties of doing a rigorous gender analysis at the same time as the main annual economic announcement. It involves a large resourcing effort, as everything has to be double checked and signed off by the relevant heads of department and ministers in a short space of time.

Apart from the lack of rigour of its gender analysis several other factors continue to work against the Women's Budget Statement being a mechanism for influencing budgetary decision-making. Paramount is the fact that the Women's Budget Statement process is not integrated into the budget planning and decision-making processes in any formal way. It is put together at the end of the budget cycle. Also, the national women's alliances have not played an active role.

The Labor Government did not re-establish the Office for Women in the policy co-ordination Department of the Prime Minister and the Cabinet, which arguably would make it easier to integrate the Women's Budget Statement into the budget cycle and influence budget decision-making. In 2012 and 2013 the document was produced under a new Minister for the Status of Women (the third in four years) under the title 'Women's Statement: Achievements and Budget Measures' without the logo of a budget paper.

Understandably, governments prefer announcing their policy initiatives rather than drawing attention to what they have not done. Under the Labor governments in the period 2007–13, Women's Budget Statements continued the trend that had emerged under the previous Coalition government to primarily focus on outlining the government's policy achievements for women.

However, as noted above, improvements were made under Labor that demonstrate the flexibility of the Women's Budget Statement model and provide a foundation for making it an effective component of a broader gender responsive budgeting strategy.

Achievements

Specific achievements of this phase include:

- Restoration of the 'Women's Budget Statement' terminology in the years 2008, 2009, 2010 and 2011. (However, in 2012 and 2013 the government reverted to the less formal title of Women's Budget Highlights).
- These documents more clearly identifiable as budget related but in most years they were more comprehensive statements of policies and initiatives.
- There were aspects of Labor's Women's Budget Statements that clearly contributed to a better gender analysis, such as identifying gender gaps and continuing paid and unpaid work challenges.
- Gender equality was re-instated as an explicit goal of government policies and budgets.
- These Women's Budget Statements highlighted the importance of unpaid care work and the different policy approaches to dealing with women's responsibility for it.

Lessons

There are several lessons that can be distilled from the most recent six years of the Australian Government's Gender Responsive Budgeting initiative:

- The continuing production of a Women's Budget Statement, in one form or another, by successive Australian governments after almost 30 years demonstrates that women are now recognised as a political constituency. Senior politicians of all political complexions see the value in informing women about the government's policies.
- The Women's Budget Statement has a key function in providing an opportunity for the government to make, or reinforce, important policy announcements and to highlight the range of initiatives it funds that impact positively on women and gender equality. The annual launches of the Women's Budget Statement are well attended by parliamentarians each year.
- The restoration of a more detailed Women's Budget Statement at the national level reflects the importance that particular politicians ascribed to it within the Labor Government. The commitment of two different prime ministers, two different ministers for the status of women and other ministers to the release of an annual Women's Budget Statement in the absence of a legislative obligation for doing so (such as in South Korea) has been critical to its continuity.

(continued)

- While the Women's Budget Statements still aspire to provide gender analysis of the budget's impacts they also illustrate that governments continue to focus on their policy and funding announcements and to omit details of budgetary changes over time and other evidence that would constitute criticism.
- There is tension between budgetary analysis and budget and policy announcements. The more the emphasis is on a rigorous gender analysis the less likely the Women's Budget Statement will survive as a budget paper.
- The evolution of the Women's Budget Statement shows that it has been difficult for it to impact on budgetary decision-making processes and priorities. The statement does report on planned new policies, programmes and funding for the forthcoming year but it has been difficult to integrate the Women's Budget Statement processes into the budget cycle to influence decision-making processes.
- The women's machinery of government has been central in the production of the statements although the key treasury/finance departments have not.
- Although the women's movement has supported these statements, its capacity to use them to contest budgetary and policy making processes has continued to be limited.
- In spite of the continued publication of Women's Budget Statements, an analysis of parliamentary debates (Hansard) reveals that these documents receive very little attention either in budget debates or in the daily Question Time (when the opposition puts questions to the government), suggesting limited engagement by parliament.
- However, it was again demonstrated during this period that the political complexion of the government greatly influences the policy approaches emphasised in the Women's Budget Statement.
- An understanding of unpaid care work and its gender impacts can be consistently highlighted through the Women's Budget Statement.

5. Conclusions and Recommendations

5.1 Conclusions

Gender responsive budget initiatives aspire to provide a gender analysis of the impact of policies funded by the budget and to influence the budgetary decision-making processes. The annual publication of a gender budget statement by government is a vital component of any GRB initiative. Australia, by making the Women's Budget Statement the centrepiece of its GRB initiative, has made important, although uneven, progress over its 30-year history.

The Women's Budget Statement has contributed to gender mainstreaming. It has raised awareness that economic policy in particular has differential gender (intersected with age, socioeconomic class, race, location) impacts. The Australian versions of gender responsive budget statements have been wide in their scope and have been very successful in going beyond gender specific expenditures to include recognition of the importance of the gender impacts of general or mainstream expenditures as well as taxation. This understanding is increasingly being built into major government policy reviews. For example, The Review of Australia's Future Tax System (Australian Government 2010b), established under the Rudd Labor Government, detailed in depth the different impacts on women and men of the age pension tax-transfer system and these were reflected in the 2009–10 Women's Budget Statement.

The Women's Budget Statement has contributed to the accountability of the different governments for their commitments to women and gender equality. The inclusion of the unpaid care economy in these documents along with the different policy approaches for accommodating women's paid and unpaid activities has facilitated accountability. There is tension, however, between the options of providing broad policy outlines and initiatives and giving detailed budgetary figures indicating changes over time and other information that would increase the rigor of the analysis for ensuring accountability. The Women's Budget Statement primarily reflects the former option.

A more rigorous gender analysis of budgets and policies can be developed by civil society groups by starting with the Women's Budget Statement and cross referencing it with the mainstream budget documents and the annual departmental report of performance. At a fundamental level, governments have to be actively held to account for their commitments and in this process the Women's Budget Statement has not been widely used as it might be.

The Women's Budget Statement has generally been unsuccessful in directly changing budgetary decision-making processes and priorities. It is not fully integrated across the budget cycle. Decisions on spending and taxation proposals have already been made by the time the Women's Budget Statement is compiled. Integrating the Women's Budget Statement into the budget decision-making cycle would require more resources and greater political commitment. Furthermore the macroeconomic policy context may mean there are slim gains in doing so. A better strategy may be enhancing Women's Budget Statement capacity to indirectly influence policies and budgets to impact positively on gender equality by improving it as an accountability mechanism. Above all, no single mechanism can achieve gender responsive budgets. The Women's Budget Statement needs to be nested into a wide-ranging approach to policy and budgetary change.

5.2 A brief postscript

In the federal election that took place in September 2013 a Liberal/National Coalition government regained office after 6 years in Opposition. The Cabinet appointed by Prime Minister Tony Abbott contained only one woman – an announcement that was severely criticised by feminists as well as by a number of prominent women within the Liberal Party itself. The Prime Minister himself took responsibility for 'women's policies and programs'. The Office for Women has been moved back to the Department of the Prime Minister and Cabinet – a move that could potentially give it a greater co-ordinating oversight role in policy

and budgets. It is unclear what the future of the Women's Budget Statement will be under the new arrangements.

5.3 Recommendations

1. The Australian Women's Budget Statement should be maintained as part of government accountability for its gender equality commitments. Government, parliament and civil society develop strategies for raising its profile.
2. The Women's Budget Statement should be seen as one component of a broader and interconnected strategy of developing gender-budget analyses and influencing budgetary decision-making processes and priorities in order to reduce persistent gender inequalities. Other strategies include (but are not limited to) civil society advocacy, rigorous gender analyses of policies and budgets inside and outside government, actions by gender focused institutions of parliament (in Australia the closest example is the Parliamentary Group on Population and Development) and the implementation of international protocols such as CEDAW and those of the International Labour Organization (ILO) and UN. Links between the different components should be enhanced where possible.
3. A regular review of the Women's Budget Statement should be undertaken by a group of stakeholder representatives in order to examine its objectives and how to effectively achieve them. Such a review might consider issues such as the format, accessibility and audience, impacts on women versus gender impacts, research of international good practices and how to ensure a balance between the analytical, technical and political dimensions of gender responsive budgeting strategies.
4. The gender mainstreaming conceptual underpinnings of the Women's Budget Statement should be reviewed to explore how it might be developed to include human rights and capabilities approaches to gender responsive budgeting. In particular, the human rights and capabilities approaches should be examined for their potential to assess the impact of policy and budget initiatives on Aboriginal women and men and other disadvantaged groups.
5. The Women's Budget Statement processes should start earlier in the budget cycle and seek to engage with key budget committees to enhance its capacity as an accountability mechanism and to influence budgetary decision-making processes.
6. The Women's Budget Statement should be understood, and promoted, as one of several relevant documents of the budget's impact on gender equality. These include the mainstream budget papers, the annual reports of departments (in Australia the annual agency reports provide performance data of programme outcomes) and government commissioned gender disaggregated research on policy costing evaluations. The Women's Budget Statement should draw on these documents and analyses to highlight gender gaps and budget impacts and note them as key sources of information and assessments in its endnotes and as key references.
7. Strategies should be developed to increase the engagement of civil society with the Women's Budget Statement. This could include training for various stakeholders in gender budget analysis, sharing of ideas and engagement and support for the six National Women's Alliances to make the Women's Budget Statement part of their strategies.
8. Gender equality should be an explicit outcome that policies and budgets seek to achieve and the Women's Budget Statement should report on persistent gender gaps, policy and funding challenges and progress towards gender equality.
9. The Women's Budget Statement should provide budgetary figures, in a meaningful way, so that there is sufficient information to assess increases, decreases, and unchanged or funding switches over time.
10. Stakeholders need to recognise that a government's macroeconomic policy shapes policies and funding for improvements in gender equality. The Women's Budget Statement should promote an assessment of the gender impact of the macroeconomic policy settings.

Notes

¹ The authors wish to thank Monica Costa for her contribution to an earlier publication that informs this paper: Sharp, R and M Costa (2011) 'Gender responsive budgeting in the Asia Pacific region, Commonwealth of Australia'. www.unisa.edu.au/genderbudgets

² The last state and territory level Women's Budget Statement was published in the 2007–08 Australian Capital Territory's budget papers (Australian Capital Territory 2007). This Women's Budget Statement 'outlines the various ways in which the ACT Government is delivering on its commitment to advance the status of women and girls, and provides an opportunity to highlight achievements across ACT Government agencies against the following six key themes of the ACT Women's Plan:

- Representation and recognition;
- Good health and wellbeing;
- Responsive housing;
- Safe inclusive communities;
- Economic security and opportunities; and,
- Flexible education and training.'

³ The term 'Women's Budget Statement' will be used in this paper when discussing the Australian experience. In practice it equates to the generic term 'gender budget statement'. However, while 'Women's Budget Statement' has been the most common title for the document, it should be

noted that the name has varied somewhat from year to year.

⁴ At the federal level of government the Sex Discrimination Commissioner, located within the Australian Human Rights Commission (AHRC), has responsibility for the Sex Discrimination Act 1984. This Act was amended in 2011 and reported on in the Women's Budget Statement 2012–13. The work of the women's machinery is complemented by equal opportunity Acts, or anti-discrimination legislation, at the national, state and territory levels. There is a national statutory authority, the Equal Opportunity for Women in the Workplace Agency (previously called the Affirmative Action in the Workplace Agency), which administers the Equal Opportunity for Women in the Workplace Act 1999. There is also an Age Discrimination Commissioner within the AHRC.

⁵ Such a project would have required information about the initiative to be presented in the Budget Call Circular from the Department of Treasury during the budget formulation phase, although there is no direct evidence that this happened at the federal level. In South Australia such information was included in the Budget Call Circular for the initial women's budgets.

⁶ It should be noted that many of the lessons from the first phase of the Australian Women's Budget Statement have been reported elsewhere and are similar to lessons reported in other countries (see Sharp and Broomhill 1990, 2002; Sawyer 2002; ILO 2003; Budlender 2002, 2012).

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